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**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION**

<b>VICKI R. SEIDEL,</b>	)	
	)	<b>NO. C-07-3141-JF</b>
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	<b>ANSWER OF UNITED STATES</b>
	)	<b><u>OF AMERICA</u></b>
<b>UNITED STATES OF AMERICA,</b>	)	
	)	
<b>Defendant.</b>	)	

**JURISDICTION**

1. Admits the allegations contained in paragraph 1 of the complaint.
2. Denies the allegations contained in paragraph 2 of the complaint.
3. Admits the allegations contained in paragraph 3 of the complaint.

**PARTIES**

4. Admits the allegations contained in paragraph 4 of the complaint.

**FACTS SUPPORTING CLAIMS**

5. Denies the allegations contained in paragraph 5 of the complaint.
6. Admits the allegations contained in paragraph 6 of the complaint.
7. Admits the allegations contained in paragraph 7 of the complaint.
8. Admits the allegations contained in paragraph 8 of the complaint.

1 9. Denies the allegations contained in paragraph 9 of the complaint.

2 10. Denies the allegations contained in paragraph 10 of the complaint.

3 **FIRST CLAIM FOR RELIEF**

4 11. Defendant United States of America incorporates by reference its answers to  
5 paragraphs 1 through 9.

6 12. Denies the allegations contained in paragraph 12 of the complaint.

7 13. Denies the allegations contained in paragraph 13 of the complaint.

8 14. Denies the allegations contained in paragraph 14 of the complaint.

9 15. Denies that plaintiff is entitled to the return of any monies seized pursuant to the  
10 levies.

11 **SECOND CLAIM FOR RELIEF**

12 16. Defendant United States of America incorporates by reference its answers to  
13 paragraphs 1 through 14.

14 17. Denies the allegations contained in paragraph 17 of the complaint.

15 18. Denies the allegations contained in paragraph 18 of the complaint.

16 19. Denies that plaintiff is entitled to restoration of her bi-monthly compensation and  
17 all amounts withheld from her paycheck on account of the levy.

18 **THIRD CLAIM FOR RELIEF**

19 20. Defendant United States of America incorporates by reference its answers to  
20 paragraphs 1 through 19.

21 21. Denies the allegations contained in paragraph 21 of the complaint.

22 22. Denies the allegations contained in paragraph 22 of the complaint.

23 23. Denies the allegations contained in paragraph 23 of the complaint.

24 24. Denies the allegations contained in paragraph 24 of the complaint.

25 25. Denies that plaintiff is entitled to an injunction to restrain the United States from  
26 levying any property plaintiff owns to collect her husband's trust fund recovery penalty  
27 assessment.

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**FOURTH CLAIM FOR RELIEF**

26. Defendant's United States of America incorporates by reference its answers to paragraphs 1 through 25.

27. Denies the allegations contained in paragraph 27 of the complaint.

**WHEREFORE**, having fully answered each and every allegation contained in plaintiff's complaint, defendant United States of America prays that:

- A. Plaintiff take nothing by her complaint;
- B. Plaintiff's complaint and action be dismissed with prejudice;
- C. The United States be awarded its costs in suit; and
- D. The Court grant such other and further relief as it deems just in the premises.

SCOTT N. SCHOOLS  
United States Attorney

/s/ David L. Denier  
DAVID L. DENIER  
Assistant United States Attorney  
Tax Division